

**Gingerbread House Bossier/Caddo
Children's Advocacy Center, Inc.**

**Financial Statements
December 31, 2012 and 2011**

**Gingerbread House Bossier/Caddo
Children's Advocacy Center, Inc.**

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December 31, 2012 and 2011**

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**Gingerbread House Bossier/Caddo
Children's Advocacy Center, Inc.**

Statements of Financial Position
December 31, 2012 and 2011

	Assets	
	2012	2011
Current assets		
Cash and cash equivalents	\$ 94,883	\$ 78,368
Individual contributions receivable	-	9,459
Foundation and corporate support receivable	-	5,000
Federal, state, and local grants receivable	28,049	28,887
Other current assets	3,369	869
Total current assets	<u>126,301</u>	<u>122,583</u>
Property and equipment, net	<u>13,435</u>	<u>16,755</u>
Total assets	<u>\$ 139,736</u>	<u>\$ 139,338</u>
	Liabilities and Net Assets	
Current liabilities		
Accounts payable	\$ -	\$ 802
Accrued payroll and taxes	20,306	13,923
Total current liabilities	<u>20,306</u>	<u>14,725</u>
Total liabilities	<u>20,306</u>	<u>14,725</u>
Net assets		
Unrestricted	119,430	123,613
Temporarily restricted	-	1,000
Permanently restricted	-	-
Total net assets	<u>119,430</u>	<u>124,613</u>
Total liabilities and net assets	<u>\$ 139,736</u>	<u>\$ 139,338</u>

The accompanying Notes are an integral part of the financial statements.

**Gingerbread House Bossier/Caddo
Children's Advocacy Center, Inc.**

Statement of Activities
for the Year Ended December 31, 2012

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
Changes in net assets				
Revenue				
Individual contributions	\$ 37,516	\$ -	\$ -	\$ 37,516
Foundation and corporate support	147,385	-	-	147,385
Federal, state, and local grants	114,338	-	-	114,338
Fundraising	88,417	-	-	88,417
In-kind rent	62,592	-	-	62,592
Other	103	-	-	103
Net assets released from restrictions	<u>1,000</u>	<u>(1,000)</u>	<u>-</u>	<u>-</u>
Total revenue	<u>451,351</u>	<u>(1,000)</u>	<u>-</u>	<u>450,351</u>
Expenses				
Program services	<u>356,950</u>	<u>-</u>	<u>-</u>	<u>356,950</u>
Support services				
Management and general	61,930	-	-	61,930
Fundraising	36,654	-	-	36,654
Total support services	<u>98,584</u>	<u>-</u>	<u>-</u>	<u>98,584</u>
Total expenses	<u>455,534</u>	<u>-</u>	<u>-</u>	<u>455,534</u>
Change in net assets	<u>(4,183)</u>	<u>(1,000)</u>	<u>-</u>	<u>(5,183)</u>
Net assets, beginning of year	<u>123,613</u>	<u>1,000</u>	<u>-</u>	<u>124,613</u>
Net assets, end of year	<u>\$ 119,430</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 119,430</u>

The accompanying Notes are an integral part of the financial statements.

**Gingerbread House Bossier/Caddo
Children's Advocacy Center, Inc.**

**Statement of Activities
for the Year Ended December 31, 2011**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
Changes in net assets				
Revenue				
Individual contributions	\$ 42,521	\$ -	\$ -	\$ 42,521
Foundation and corporate support	94,919	-	-	94,919
Federal, state, and local grants	114,600	-	-	114,600
Fundraising	54,405	1,000	-	55,405
In-kind rent	62,592	-	-	62,592
Other	104	-	-	104
Net assets released from restrictions	-	-	-	-
Total revenue	<u>369,141</u>	<u>1,000</u>	<u>-</u>	<u>370,141</u>
Expenses				
Program services	<u>327,366</u>	<u>-</u>	<u>-</u>	<u>327,366</u>
Support services				
Management and general	54,832	-	-	54,832
Fundraising	9,147	-	-	9,147
Total support services	<u>63,979</u>	<u>-</u>	<u>-</u>	<u>63,979</u>
Total expenses	<u>391,345</u>	<u>-</u>	<u>-</u>	<u>391,345</u>
Change in net assets	<u>(22,204)</u>	<u>1,000</u>	<u>-</u>	<u>(21,204)</u>
Net assets, beginning of year	<u>145,817</u>	<u>-</u>	<u>-</u>	<u>145,817</u>
Net assets, end of year	<u><u>\$ 123,613</u></u>	<u><u>\$ 1,000</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 124,613</u></u>

The accompanying Notes are an integral part of the financial statements.

**Gingerbread House Bossier/Caddo
Children's Advocacy Center, Inc.**

Statement of Functional Expenses
for the Year Ended December 31, 2012

	<u>Program Services</u>	<u>Support Services</u>	<u>Totals</u>
Accounting and professional services	\$ -	\$ 9,910	\$ 9,910
Dues and subscriptions	150	5,223	5,373
Depreciation	4,716	524	5,240
Fundraising	-	36,654	36,654
Insurance	20,568	2,029	22,597
Office supplies	4,348	3,617	7,965
Postage	435	3,033	3,468
Printing	6,581	-	6,581
Repairs and maintenance	-	1,089	1,089
Salaries and payroll taxes	229,387	22,991	252,378
Rent	56,959	5,633	62,592
Technology and website	202	60	262
Training	14,868	1,894	16,762
Travel	1,020	2,072	3,092
Utilities and telephone	12,521	1,297	13,818
Other	5,195	2,558	7,753
	<u> </u>	<u> </u>	<u> </u>
Total	\$ <u>356,950</u>	\$ <u>98,584</u>	\$ <u>455,534</u>

The accompanying Notes are an integral part of the financial statements.

**Gingerbread House Bossier/Caddo
Children's Advocacy Center, Inc.**

**Statement of Functional Expenses
for the Year Ended December 31, 2011**

	<u>Program Services</u>	<u>Support Services</u>	<u>Totals</u>
Accounting and professional services	\$ -	\$ 9,350	\$ 9,350
Dues and subscriptions	100	1,928	2,028
Depreciation	4,623	514	5,137
Fundraising	-	9,147	9,147
Insurance	23,933	2,198	26,131
Office supplies	4,813	2,181	6,994
Postage	-	1,489	1,489
Printing	3,055	1,400	4,455
Repairs and maintenance	407	123	530
Salaries and payroll taxes	203,626	20,643	224,269
Rent	56,959	5,633	62,592
Technology and website	405	363	768
Training	13,602	1,377	14,979
Travel	584	2,592	3,176
Utilities and telephone	11,712	1,220	12,932
Other	3,547	3,821	7,368
	<u> </u>	<u> </u>	<u> </u>
Total	\$ <u>327,366</u>	\$ <u>63,979</u>	\$ <u>391,345</u>

The accompanying Notes are an integral part of the financial statements.

**Gingerbread House Bossier/Caddo
Children's Advocacy Center, Inc.**

**Statements of Cash Flows
for the Years Ended December 31, 2012 and 2011**

	<u>2012</u>	<u>2011</u>
Cash flows from operating activities		
Change in net assets	\$ (5,183)	\$ (21,204)
Adjustments to reconcile change in net assets to cash provided by (used in) operating activities		
Depreciation	5,240	5,137
(Increase) decrease in		
Contributions receivable	9,459	(4,859)
Support receivable	5,000	(5,000)
Grants receivable	838	3,672
Other current assets	(2,500)	-
Increase (decrease) in		
Accounts payable	(802)	(842)
Accrued payroll and taxes	6,383	(1,273)
Cash provided by (used in) operating activities	<u>18,435</u>	<u>(24,369)</u>
Cash flows from investing activities		
Purchase of capital assets	<u>(1,920)</u>	<u>(1,930)</u>
Cash used in investing activities	<u>(1,920)</u>	<u>(1,930)</u>
Net increase (decrease) in cash and cash equivalents	16,515	(26,299)
Cash and cash equivalents, beginning of year	78,368	104,667
Cash and cash equivalents, end of year	<u>\$ 94,883</u>	<u>\$ 78,368</u>

The accompanying Notes are an integral part of the financial statements.

Gingerbread House Bossier/Caddo Children's Advocacy Center, Inc.

Notes to Financial Statements
December 31, 2012 and 2011

Note 1 Organization and Significant Accounting Policies

The Gingerbread House Bossier/Caddo Children's Advocacy Center, Inc. (the "Gingerbread House") is a not-for-profit corporation formed under the laws of the State of Louisiana. It began serving abused children in 1998. The mission of Gingerbread House is to work to prevent child abuse, advocate for children and families who have experienced abuse, and assist in the legal process. Gingerbread House works in collaboration with local law enforcement, child protective services, the district attorneys' offices, and medical and mental health professionals to provide services for abused children and their families. All services are provided at no cost to the victim's family or referring agency. Gingerbread House's program activities include the following:

Forensic Interviews - Gingerbread House employs forensic child interviewers trained in obtaining the details necessary to conduct effective and complete investigations of child sexual and severe physical abuse cases in a non-threatening manner. Children ages 2-14 from all social, economic and ethnic backgrounds are served.

Multidisciplinary Investigations - Gingerbread House has established a Multidisciplinary Team (MDT) approach for responding to child abuse cases. The MDT consists of members from law enforcement, the Office of Community Services, the district attorneys' offices, and medical and mental health agencies. All cases are coordinated, reviewed, and tracked by the MDT.

Mental Health Therapy Interventions - Follow-up counseling services for child victims interviewed at Gingerbread House and their non-offending caregivers are offered at the Gingerbread House by a Ph.D., Licensed Professional Counselor at no cost to the victim's family.

Family Advocacy & Supportive Services - Gingerbread House offers referral services for child abuse victims and their families. Educational support groups for both child victims and their non-offending family members are offered year-round. Adult groups are facilitated by the Counselor and children's groups are facilitated by the Family Advocate. In addition, Gingerbread House coordinates annual outreach programs in the local community.

Community Education & Prevention Services - Gingerbread House coordinates local efforts in child abuse education and awareness. Services include Knowledge is Power, a body safety/sexual abuse risk-reduction program with components for children (preschool through elementary school level), school personnel and other mandated reporters, and parents. In addition, Gingerbread House conducts numerous presentations for community organizations on topics related to child abuse.

Professional Development & Training Opportunities - Gingerbread House provides ongoing training for members of the Multidisciplinary Team and local agencies working in the field of child abuse. Events include spring MDT training, cultural diversity workshops, videoconferences (through partnership with local agencies), national conferences such as National Symposium on Child Abuse (Huntsville, AL) and Crimes Against Children (Dallas, TX), and a number of other training opportunities.

Basis of Accounting - The accounting policies of Gingerbread House conform to U.S. generally accepted accounting principles as applicable to voluntary health and welfare organizations. Gingerbread House prepares its financial statements on the accrual basis of accounting. Accordingly, revenues are recognized when earned and expenses are recognized when incurred.

Financial Statement Presentation - The Gingerbread House has adopted the requirements of Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 958 "Not-for-Profit Entities." Under FASB ASC 958, the Gingerbread House is required to report information regarding its financial position and activities based on the absence or existence of donor-imposed restrictions. Accordingly, net assets of the

Gingerbread House, and changes therein, may be classified and reported as follows, as financial circumstances require:

Unrestricted net assets - Net assets that are not subject to donor-imposed stipulations. Some unrestricted net assets may be designated by the governing board of the Gingerbread House for specific purposes.

Temporarily restricted net assets - Net assets subject to donor-imposed stipulations that may or will be met by actions of the Gingerbread House and/or the passage of time.

Permanently restricted net assets - Net assets subject to donor-imposed stipulations that they be maintained permanently by the Gingerbread House. Generally, donors permit all or part of the income earned on these assets to be used for general or specific purposes.

Cash and Cash Equivalents and Concentration of Credit Risk - The Gingerbread House considers all highly liquid debt instruments with a remaining maturity at date of purchase of three months or less to be cash equivalents. Cash and cash equivalents consist principally of demand deposits at commercial banks. There were no cash equivalents at December 31, 2012 and 2011. The demand deposit balances, as reflected in the bank's records, are insured by the Federal Deposit Insurance Corporation up to \$250,000. At December 31, 2012 and 2011, the Gingerbread House's cash balances were fully insured.

Financial instruments that are exposed to concentrations of credit risk consist of cash and grants, support and contribution receivables. Grants, support and contribution receivables are principally with federal, state, local agencies, foundations and individuals, within the geographic area. Realization of these items is dependent on various individual economic conditions, and the Gingerbread House required no collateral. Receivables are carried at estimated net realizable values. As of December 31, 2012 and 2011, the Gingerbread House had no significant concentrations of credit risk.

Contributions - In accordance with FASB ASC Topic 958, contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor-imposed restrictions.

Promises to Give - Contributions are recognized when the donor makes a promise to give to the Gingerbread House that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets, depending on the nature of the restrictions. When the restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

The Gingerbread House uses the allowance method to determine uncollectible unconditional promises receivable, if material. The allowance is based on prior years' experience and management's judgment. Receivables deemed uncollectible are charged off against the allowance when management believes the uncollectibility is confirmed. All receivables are considered to be fully collectible within one year; accordingly, no allowance for uncollectible receivables has been recognized at December 31, 2012 and 2011.

Property and Equipment - Assets with useful lives over two years and in excess of \$1,000 are capitalized. Assets purchased are recorded at cost and depreciated using the straight-line method over the estimated useful lives as follows.

Office equipment	5 to 7 years
Furniture and fixtures	7 to 10 years
Toys/games	7 years
Counseling tools	7 years

Donated assets are recorded at their estimated fair value at the date of donation and are depreciated using the same method as assets purchased.

Public Support - All contributions are considered to be available for unrestricted use, unless specifically restricted by the donor.

In-kind Donations - The Gingerbread House records various types of in-kind support, including rent, supplies and design and printing services. GAAP requires recognition of professional services received if those services (a) create or enhance long-lived assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. Contributions of tangible assets are recognized at fair value when received. The amounts reflected in the accompanying financial statements as in-kind support are offset by like amounts included in expenses or assets.

Federal Income Tax - Under provisions of Section 501(c)(3) of the Internal Revenue Code and the applicable income tax regulations of the State of Louisiana, the Gingerbread House is exempt from income taxes, except from unrelated business income. There were no unrelated business activities for the years ended December 31, 2012 or 2011. Accordingly, no tax expense was incurred for the years ended December 31, 2012 or 2011.

On January 1, 2009, the Gingerbread House adopted the provisions of the *Accounting for Uncertainty in Income Taxes* Topic of the FASB ASC, which clarifies the accounting and recognition for income tax positions taken or expected to be taken in the Gingerbread House's income tax returns. Management evaluated the Gingerbread House's tax positions and concluded that the Gingerbread House had taken no uncertain tax positions that required adjustments to the financial statements to comply with the provisions of this guidance. The Gingerbread House is no longer subject to income tax examinations by the U.S. federal, state, or local tax authorities for years before 2009.

Allocation of Functional Expenses - The costs of providing various programs and other activities have been summarized on a functional basis in the Statement of Functional Expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Use of Estimates - The preparation of financial statements in conformity with accounting principles, generally accepted in the United States of America, requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Note 2 Property and Equipment

A summary of property and equipment at December 31, 2012 and 2011, is as follows:

	2012	2011
Office equipment	\$ 41,679	\$ 39,759
Furniture and fixtures	15,076	15,076
Toys/games	2,662	2,662
Counseling tools	3,209	3,209
Total property and equipment	62,626	60,706
Accumulated depreciation	(49,191)	(43,951)
Property and equipment, net of accumulated depreciation	\$ 13,435	\$ 16,755

Depreciation expense was \$5,240 and \$5,137 for the years ended December 31, 2012 and 2011, respectively.

Note 3 Operating Lease

The Gingerbread House leases its office space. The current term of the lease covers the period from February 1, 2012 to January 31, 2013, and was renewed for an additional twelve month period ending January 31, 2014. Rent expense under the lease for the years ended December 31, 2012 and 2011, was \$1 and \$1, respectively.

Note 4 Non-Cash Donations

During the years ended December 31, 2012 and 2011, the Gingerbread House received the following non-cash donations of materials, services, advertising and use of facilities that have been reflected in the financial statements of the Gingerbread House:

	2012	2011
In-kind rent		
Use of facilities	\$ 62,592	\$ 62,592
In-kind fundraising		
Facility rental and audiovisual services	\$ 11,180	\$ 6,195
Design and printing services	3,827	1,505
Other donated items	4,850	-
	\$ 19,857	\$ 7,700

The use of the facilities where the Gingerbread House operates was donated by Christus Health Northern Louisiana, d/b/a Christus Schumpert Health System, which owns the real property. Amounts have been recognized as revenues and expenses in the accompanying financial statements for the approximate fair market value of the donated facilities, \$62,592 for the years ended December 31, 2012 and 2011.

Note 5 Fundraising Activities

The Gingerbread House held a luncheon with a guest speaker as its annual fundraising event in 2012. The Toast and Roast was the annual fundraising event that was held in 2011. In 2012 and 2011, fundraising revenue included sponsor contributions, admission fees, and a raffle.

The luncheon revenue and expenses for the year ended December 31, 2012, were as follows:

Gross unrestricted revenue	\$ 101,851
Less: cost of direct benefit to donors – dinners	(13,434)
Total net unrestricted revenue from fundraising event	88,417
In-kind expenses	19,857
Other expenses	16,797
Total fundraising expenses	36,654
Net increase in unrestricted net assets from fundraising event	\$ 51,763

The Toast and Roast revenue and expenses for the year ended December 31, 2011, were as follows:

Gross unrestricted revenue	\$ 66,905
Less: cost of direct benefit to donors – dinners	(11,500)
Total net unrestricted revenue from fundraising event	55,405
In-kind expenses	7,700
Other expenses	1,447
Toast fundraising expenses	9,147
Net increase in unrestricted net assets from fundraising event	\$ 46,258

Note 6 Temporarily Restricted Net Assets

Temporarily restricted net assets at December 31, 2011, consist of a \$1,000 contribution received in 2011 for the 2012 annual fundraising event.

Note 7 Contingent Liabilities

The Gingerbread House receives grants that are subject to review and audit by the agency providing the funding. Such reviews and audits could result in expenses being disallowed under the terms and conditions of the grants. In the opinion of management, such disallowances, if any, would be immaterial.

Note 8 Subsequent Events

The Gingerbread House has evaluated all subsequent events through June 17, 2013, the date the financial statements were available to be issued.

Independent Auditor's Report

To the Board of Directors of
Gingerbread House Bossier/Caddo
Children's Advocacy Center, Inc.
Shreveport, Louisiana

We have audited the accompanying financial statements of Gingerbread House Bossier/Caddo Children's Advocacy Center, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2012, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Gingerbread House Bossier/Caddo Children's Advocacy Center, Inc. as of December 31, 2012, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 17, 2013, on our consideration of Gingerbread House Bossier/Caddo Children's Advocacy Center, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Gingerbread House Bossier/Caddo Children's Advocacy Center, Inc.'s internal control over financial reporting and compliance.

Other Matters

The financial statements of Gingerbread House Bossier/Caddo Children's Advocacy Center, Inc. as of December 31, 2011, were audited by Roberts, Cherry, and Company whose report dated June 6, 2012, expressed an unmodified opinion on those statements. Roberts, Cherry and Company merged with Carr, Riggs & Ingram, LLC effective October 1, 2012.

CARR, RIGGS & INGRAM, LLC
CARR, RIGGS & INGRAM, LLC

Shreveport, Louisiana
June 17, 2013

**Independent Auditor's Report on Internal Control over Financial Reporting
and on Compliance and Other Matters Based on an Audit of Financial
Statements Performed in Accordance with Government Auditing Standards**

To the Board of Directors of
Gingerbread House Bossier/Caddo
Children's Advocacy Center, Inc.
Shreveport, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Gingerbread House Bossier/Caddo Children's Advocacy Center, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2012, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to financial statements, and have issued our report thereon dated June 17, 2013.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Gingerbread House Bossier/Caddo Children's Advocacy Center, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Gingerbread House Bossier/Caddo Children's Advocacy Center, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Gingerbread House Bossier/Caddo Children's Advocacy Center, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

CARR, RIGGS & INGRAM, LLC
CARR, RIGGS & INGRAM, LLC

Shreveport, Louisiana
June 17, 2013

**Gingerbread House Bossier/Caddo
Children's Advocacy Center, Inc.**

Schedule of Findings and Responses
December 31, 2012

Current Year Findings

None

Prior Year Findings

None